

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 460 Section 460.101 Nature and Scope of the Tax</b>
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**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 460  
COIN-OPERATED AMUSEMENT DEVICE AND REDEMPTION MACHINE TAX**

**Section 460.101 Nature and Scope of the Tax**

- a) The Coin-Operated Amusement Device and Redemption Machine Tax Act (the Act) imposes an annual privilege tax on the privilege of operating, in this State:
  - 1) every coin-in-the-slot-operated amusement device that returns to the player no money or property or right to receive money or property; and
  - 2) every redemption machine, as defined in Section 460.105 of this Part.
- b) Through June 30, 2003, the amount of the tax is \$15 for each device or machine for which a license was issued for a period beginning on or after August 1 of any year and prior to February 1 of the succeeding year. A privilege tax of \$8 is imposed on the privilege of operating a device or machine for which a license was issued for a period beginning on or after February 1 of any year and ending July 31 of that year. Beginning July 1, 2003, privilege tax decals will be issued instead of licenses. The amount of the tax is \$30 for each device or machine for which a privilege tax decal was issued for a period beginning on or after August 1 of any year through July 31 of the following year. Privilege tax decals are issued in one-year increments only.
- c) Through June 30, 2003, the tax payable with respect to any amusement device or redemption machine must be remitted to the Department of Revenue with the application for license for such device or machine. Beginning July 1, 2003, the tax payable with respect to any amusement device or redemption machine must be remitted to the Department of Revenue with a form containing information regarding such device or machine. The remittance should be made payable to the Department of Revenue.

(Source: Amended at 28 Ill. Reg. 2284, effective January 22, 2004)